

106TH CONGRESS
1ST SESSION

H. R. 1055

To amend the Internal Revenue Code of 1986 to allow a \$500 refundable credit to certain low-income members of the uniformed services.

IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 1999

Mr. JONES of North Carolina (for himself, Mr. JENKINS, Mr. SHOWS, Mr. UNDERWOOD, and Mrs. MYRICK) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow a \$500 refundable credit to certain low-income members of the uniformed services.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Military Family Food
5 Stamp Tax Credit Act of 1999”.

1 **SEC. 2. REFUNDABLE CREDIT FOR CERTAIN LOW-INCOME**
2 **ENLISTED MEMBERS OF THE UNIFORMED**
3 **SERVICES.**

4 (a) IN GENERAL.—Subpart C of part IV of sub-
5 chapter A of chapter 1 of the Internal Revenue Code of
6 1986 (relating to refundable credits) is amended by redes-
7 ignating section 35 as section 36 and by inserting after
8 section 34 the following new section:

9 **“SEC. 35. CREDIT FOR CERTAIN LOW-INCOME ENLISTED**
10 **MEMBERS OF THE UNIFORMED SERVICES.**

11 “(a) ALLOWANCE OF CREDIT.—In the case of an in-
12 dividual, there shall be allowed as a credit against the tax
13 imposed by this subtitle for the taxable year an amount
14 equal to $\frac{1}{12}$ of \$500 for each month of the taxable year
15 that such individual is an eligible individual.

16 “(b) ELIGIBLE INDIVIDUAL.—

17 “(1) GENERAL RULE.—For purposes of this
18 section, the term ‘eligible individual’ means any indi-
19 vidual who is an enlisted member of the uniformed
20 services whose income, together with the income of
21 the member’s spouse (if any), is within the highest
22 income standard of eligibility, as then in effect under
23 section 5(c) of the Food Stamp Act of 1977 and
24 without regard to paragraph (1) of such section, for
25 participation in the food stamp program (as defined
26 in section 3 of such Act).

1 “(2) EXCLUSION OF CERTAIN INCOME.—In de-
2 termining whether a member of the uniformed serv-
3 ices meets the eligibility criteria under paragraph
4 (1), the Secretary concerned shall not take into
5 consideration—

6 “(A) the amount of the credit against tax
7 allowed under this section; and

8 “(B) any allowance payable under section
9 403 or 404a of title 37, United States Code.

10 “(c) EFFECT OF JOINT RETURN.—In the case of a
11 joint return, no more than 1 individual shall be treated
12 as an eligible individual.

13 “(d) NOTICE OF ELIGIBILITY.—The Secretary con-
14 cerned shall, not later than January 31 of each calendar
15 year, provide a written statement to each individual who
16 such Secretary determines is an eligible individual for any
17 month of the preceding calendar year. Such notice shall
18 specify the number of months of the preceding calendar
19 year that such individual was, as determined by such Sec-
20 retary, an eligible individual.

21 “(e) DEFINITIONS.—For purposes of this section, the
22 terms ‘uniformed services’ and ‘Secretary concerned’ have
23 the respective meanings given to such terms by section
24 101 of title 37, United States Code.”.

25 (b) CONFORMING AMENDMENTS.—

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to taxable years beginning after
10 December 31, 1999.